

## IN THE HIGH COURT OF JUDICATURE AT BOMBAY

## ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.918 OF 1993  
AND  
WEALTH TAX APPLICATION NO.268 OF 1995The Commissioner of Wealth Tax ..Applicant.  
V/s.

Cyrus Pollonji Mistry ..Respondent.

NOTICE OF MOTION NO.2761 OF 1993  
AND  
WEALTH TAX APPLICATION NO.69 OF 1991The Commissioner of Wealth Tax ..Applicant.  
V/s.

A.G. Pawar ..Respondent.

NOTICE OF MOTION NO.2839 OF 1995  
AND  
WEALTH TAX APPLICATION(L) NO.745 OF 1995The Commissioner of Wealth Tax ..Applicant.  
V/s.

Mrs. Ayesh P. Daryanani ..Respondent.

Mr. P.S. Sahadevan for applicant.  
None for respondent.NOTICE OF MOTION NO.2517 OF 1996  
AND  
WEALTH TAX APPLICATION NO.45 OF 1996

The Commissioner of Wealth Tax ..Applicant.

Bhota Holdings Pvt. Ltd. ..Respondent.

Mr. Ashok Patil for respondent.

NOTICE OF MOTION NO.2355 OF 1997  
IN  
WEALTH TAX APPLICATION NO.306 OF 1995The Commissioner of Wealth Tax ..Applicant.  
V/s.

Dr. (Mrs.) I.D. Naik ..Respondent.

Mr. P.S. Sahadevan for applicant  
Mr. Jitendra Singh i/b. G. Gopal respondent.

NOTICE OF MOTION NO.2728 OF 1995  
 AND  
 INCOME TAX APPLICATION (L) NO.733 OF 1996

The Commissioner of Wealth Tax ..Applicant.

TATA Engg. & Locomotive Co. Ltd. ..Respondent.

Mr. P.S. Sahadevan for applicant.  
 Mr. Ashok Patil for respondent.

**CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.**

**DATED : 23RD SEPTEMBER, 2009.**

**P.C. :-**

1. Learned counsel for the revenue submits that the notice of motions are taken out seeking condonation of delay in filing the appeals. He submits that the matters be disposed of following the decision of the Apex Court in the case of Chaudharana Steels (P) Ltd. V/s. Commissioner of Central Excise reported in 2009 (238) ELT 705 (S.C.). We have held in the case of CIT V/s. Grasim Industries Ltd. (Notice of Motion No.787 of 2009 in I.T.A. (L) No.3592 2008) decided on 8/7/2009) that this Court has no power to condone the delay in filing an appeal under section 260A of the Income Tax Act, 1961.

2. In this view of the matter, all the Motions are dismissed with no order as to costs.

3. In view of the dismissal of the Notice of Motions record of the substantive applications be consigned to record.

(J.P. Devadhar, J.)

(V.C. Daga, J.)